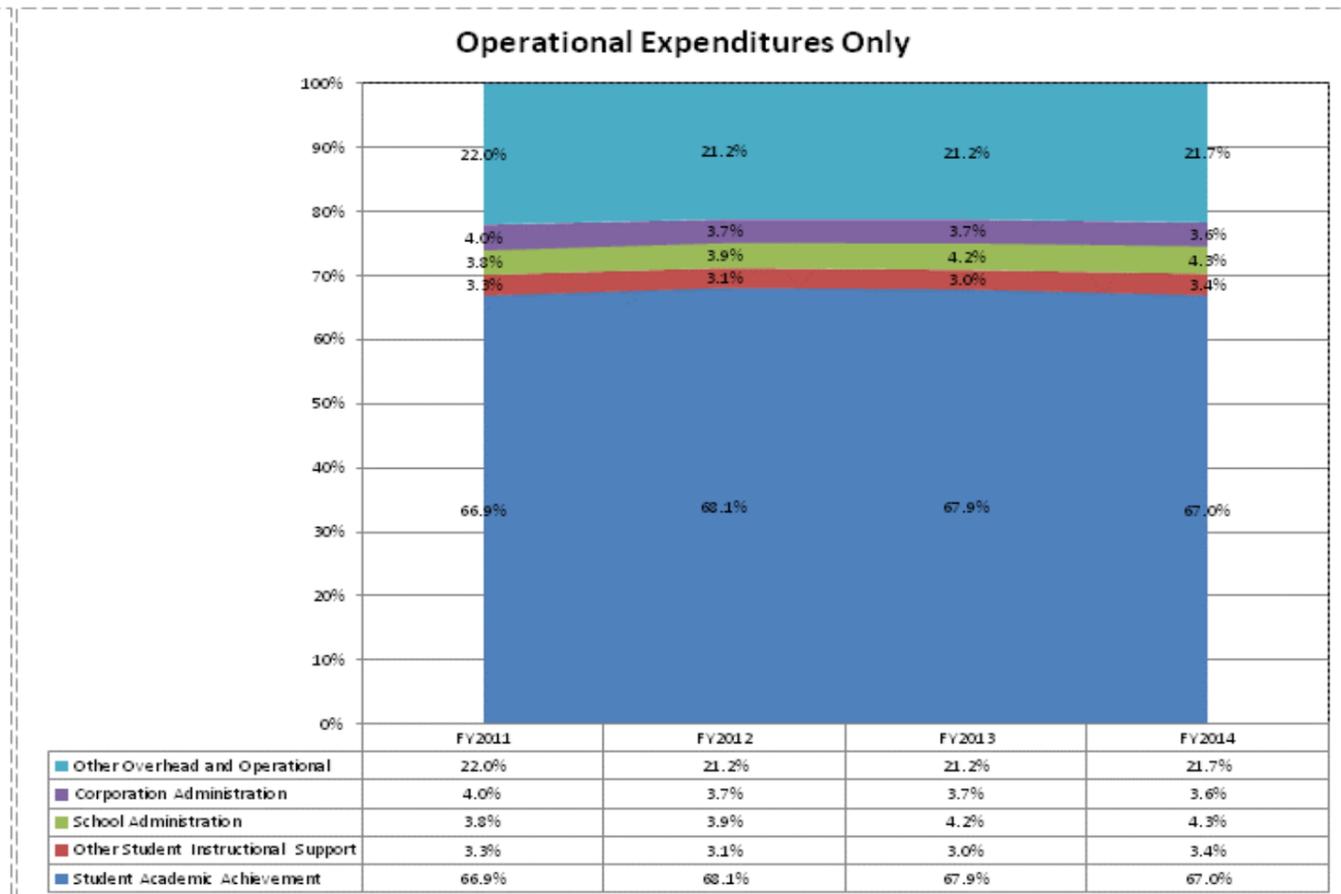
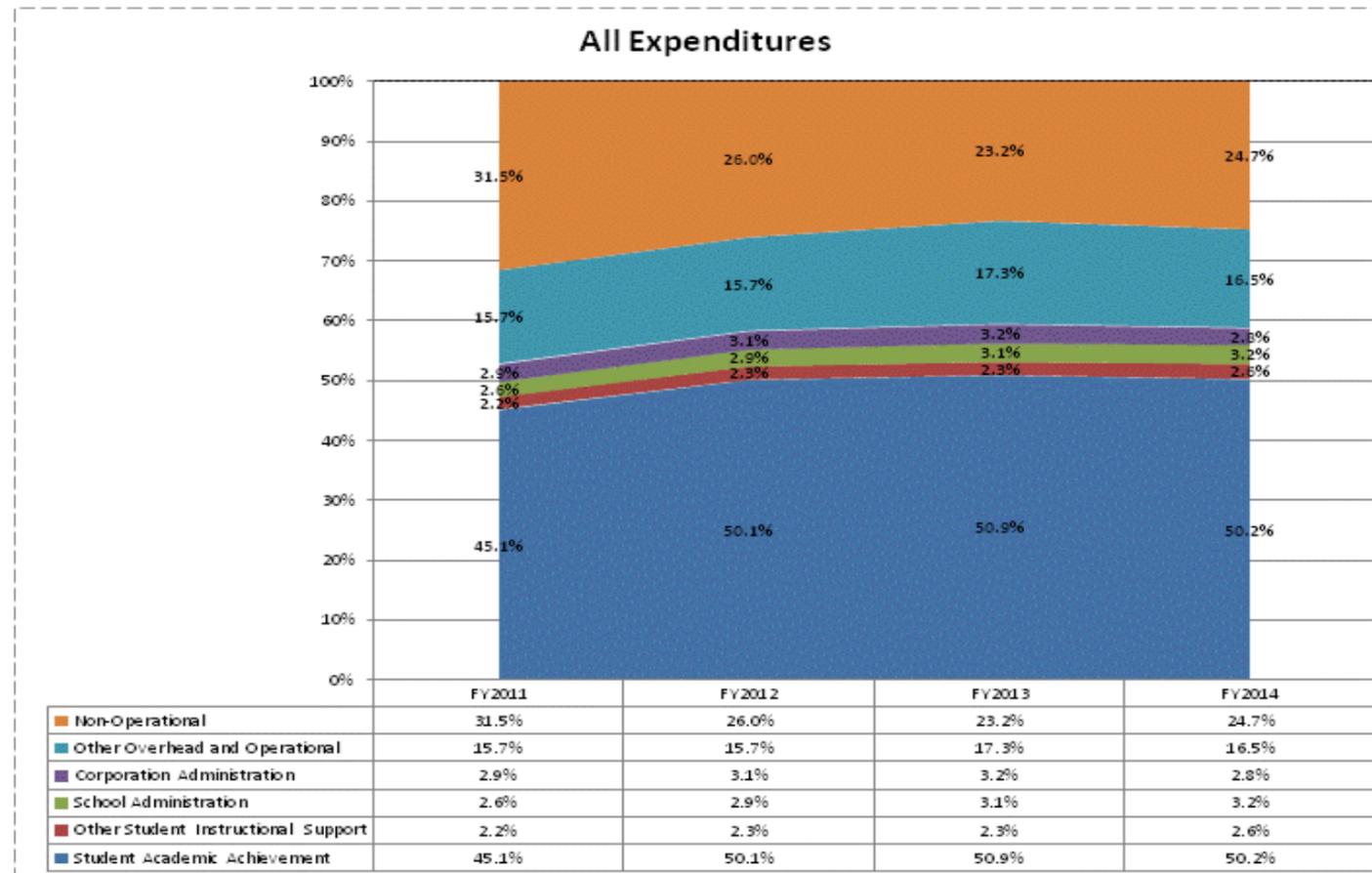


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Concord Community Schools (2270)**

Concord Community Schools (2270)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$26,308,111	56.8%	\$24,880,479	47.8%	\$27,125,503	50.9%	\$25,649,758	50.2%
Student Instructional Support	\$2,324,716	5.0%	\$2,899,022	5.6%	\$2,884,984	5.4%	\$2,971,880	5.8%
Overhead and Operational Nonoperational	\$7,686,860	16.6%	\$9,127,384	17.5%	\$10,890,583	20.4%	\$9,839,744	19.3%
Grand Total	\$46,350,203		\$52,063,045		\$53,273,363		\$51,053,448	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.8%	53.4%	56.3%	56.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Concord Community Schools (2270)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$60,322	\$941,683	\$825,458	\$717,024	> 500%	-24%	-13%
11100 Regular Programs; Elementary	\$6,187,117	\$8,374,804	\$9,611,716	\$9,227,927	49%	10%	-4%
11200 Regular Programs; Middle/Junior High	\$2,005,318	\$2,539,850	\$2,685,973	\$2,645,205	32%	4%	-2%
11300 Regular Programs; High School	\$3,709,678	\$4,877,411	\$5,489,103	\$5,435,682	47%	11%	-1%
11460 Vocational Education; Occupational Home Economics	\$34,545	\$117,099	\$138,437	\$108,570	214%	-7%	-22%
11470 Vocational Education; Business Education	\$62,148	\$355,946	\$319,429	\$312,331	403%	-12%	-2%
11480 Vocational Education; Industrial Education A	\$0	\$288,369	\$238,674	\$151,319	N/A	-48%	-37%
11510 Vocational Education; Cooperative Education	\$0	\$298	\$224	\$257	N/A	-14%	15%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$80,337	\$88,337	\$90,939	N/A	13%	3%
11910 Other Regular Programs; Competency Testing	\$365,395	\$4,114	\$1,568	\$2,379	-99%	-42%	52%
12110 Gifted And Talented; Gifted and Talented	\$181,921	\$326,274	\$199,714	\$143,522	-21%	-56%	-28%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$407	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$168,851	\$141,563	\$365,201	\$400,406	137%	183%	10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$2,461	\$1,827	\$1,195	\$1,310	-47%	-28%	10%
12320 Physical Impairment; Multiple Disabilities	\$148,530	\$241,362	\$42,117	\$119	-100%	-100%	-100%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$16,752	\$17,410	N/A	N/A	4%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$27,203	\$293	N/A	N/A	-99%
12350 Physical Impairment; Homebound	\$10,232	\$25,223	\$36,225	\$14,391	41%	-43%	-60%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$161,599	\$190,449	\$52,994	\$8,061	-95%	-96%	-85%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$95,385	\$143,837	N/A	N/A	51%
12510 Culturally Different; Communication Disorders	\$75,038	\$94,490	\$18,382	\$17,330	-77%	-82%	-6%
12610 Learning Disability	\$713,872	\$951,667	\$1,046,024	\$983,809	38%	3%	-6%
12710 Equal Opportunity At Risk	\$11,078	\$14,275	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$273,189	\$190,894	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$332,903	\$741,626	\$657,015	\$616,246	85%	-17%	-6%
14100 Summer School Programs; Elementary	\$119,622	\$155,376	\$89,622	\$26,258	-78%	-83%	-71%
14200 Summer School Programs; Middle/Junior High School	\$13,679	\$89,123	\$10,671	\$12,135	-11%	-86%	14%
14300 Summer School Programs; High School	\$125,799	\$95,337	\$134,200	\$108,668	-14%	14%	-19%
15100 Enrichment Programs; Non-Credit	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$39,321	\$3,087	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$212,754	\$347,076	\$181,565	\$111,503	-48%	-68%	-39%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$231,918	\$331,766	\$389,980	\$495,351	114%	49%	27%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,053,778	\$1,239,757	\$1,958,052	\$2,066,298	96%	67%	6%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$167,498	\$176,788	\$206,371	\$47,060	-72%	-73%	-77%
22110 Improvement of Instruction; Service Area Direction	\$119,739	\$173,980	\$427,024	\$422,271	253%	143%	-1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$214,104	\$431,365	\$493,766	\$399,026	86%	-7%	-19%
22210 Library/Media Services; Service Area Direction	-\$5,185	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$207,165	\$298,209	\$275,220	\$248,693	20%	-17%	-10%
22230 Library/Media Services; Audiovisual	\$37,021	\$39,865	\$45,104	\$39,471	7%	-1%	-12%
22250 Library/Media Services; Computer Assisted Instruction Services	\$76,320	\$66,828	\$60,078	\$70,865	-7%	6%	18%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$48,070	\$122,747	\$16,813	\$74,586	55%	-39%	344%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$218,748	\$249,357	\$228,014	N/A	4%	-9%
22360 Instruction, Related Technology; Network Support	\$328,841	\$57,223	\$50,349	\$33,675	-90%	-41%	-33%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$10,500	\$129,709	N/A	N/A	> 500%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$487,662	\$533,235	\$569,705	\$97,811	-80%	-82%	-83%
26497 2007 Account Code - Teachers Retirement Fund	\$937,948	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$18,921,251	\$24,880,479	\$27,125,503	\$25,649,758	36%	3%	-5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$19,549	\$38,170	\$41,088	\$38,170	95%	0%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Concord Community Schools (2270)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21130 Attendance and Social Work Services; Social Work Services	\$2,725	\$1,903	\$308	\$128	-95%	-93%	-58%
21220 Guidance Services; Counseling Services	\$678,575	\$926,226	\$744,631	\$846,234	25%	-9%	14%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$105	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$7,735	\$11,652	\$36,199	\$33,443	332%	187%	-8%
21340 Health Services; Nurse Services	\$202,457	\$304,309	\$315,799	\$312,744	54%	3%	-1%
21420 Psychological Testing	\$532	\$1,975	\$0	\$1,043	96%	-47%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$421	N/A	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$3,008	\$0	\$4,317	\$33,473	> 500%	N/A	> 500%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$65,217	\$55,938	N/A	N/A	-14%
24100 Office of The Principal	\$999,708	\$1,614,473	\$1,676,563	\$1,648,991	65%	2%	-2%
24900 Other Support Services, School Administration	\$1,464	\$315	\$863	\$1,191	-19%	278%	38%
Student Instructional Support Total	\$1,915,753	\$2,899,022	\$2,884,984	\$2,971,880	55%	3%	3%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$36,576	\$45,595	\$45,539	\$32,125	-12%	-30%	-29%
23150 Board of Education; Legal Services	\$71,506	\$112,090	\$125,337	\$132,019	85%	18%	5%
23160 Board of Education; Promotion Expenses	\$3,050	\$2,429	\$615	\$666	-78%	-73%	8%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$3,469	\$0	N/A	N/A	-100%
23210 Executive Administration; Office of The Superintendent	\$305,752	\$446,032	\$485,614	\$473,749	55%	6%	-2%
23290 Executive Administration; Other Executive Administration Services	\$10,349	\$8,320	\$7,247	\$12,766	23%	53%	76%
25110 Fiscal Services; Office of The Business Manager	\$101,759	\$156,671	\$168,126	\$172,634	70%	10%	3%
25120 Fiscal Services; Service Area Direction	\$84,467	\$124,721	\$148,801	\$144,186	71%	16%	-3%
25150 Fiscal Services; Payroll Services	\$1,059	\$1,359	\$1,956	\$1,700	61%	25%	-13%
25191 Other Fiscal Services; Refund of Revenue	\$15,239	\$35,551	\$719	\$835	-95%	-98%	16%
25195 Other Fiscal Services; Bank Account Service Charge	\$9,521	\$6,417	\$3,435	\$2,112	-78%	-67%	-39%
25196 Other Fiscal Services; Cash Change	\$1,525	\$1,280	\$1,510	\$1,480	-3%	16%	-2%
25199 Other Fiscal Services; Other	\$1,106	\$0	\$839	\$593	-46%	N/A	-29%
25300 Printing, Publishing, and Duplicating Services	\$7,629	\$49,856	\$58,068	\$51,002	> 500%	2%	-12%
25400 Planning, Research, Development and Evaluation	\$710	\$646	\$725	\$0	-100%	-100%	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$1,348	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$5,860	\$5,941	\$7,143	\$8,869	51%	49%	24%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$105,546	\$3,543	\$0	N/A	-100%	-100%
25840 Administrative Technology Services; Systems Operations	\$0	\$79,950	\$64,985	\$3,046	N/A	-96%	-95%
25850 Administrative Technology Services; Network Support	\$0	\$244,839	\$445,641	\$241,405	N/A	-1%	-46%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$172,584	\$118,971	\$118,905	N/A	-31%	0%
25890 Other Technology Services	\$0	\$9,340	\$0	\$20,957	N/A	124%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$89	\$64	N/A	N/A	-28%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,301,171	\$2,936,571	\$2,927,825	\$2,988,658	30%	2%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$104,743	\$152,729	\$199,579	\$206,483	97%	35%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$693,893	\$601,155	\$598,296	\$536,207	-23%	-11%	-10%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$100	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$360	\$0	\$278	\$0	-100%	N/A	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$16,000	\$27,513	\$97,352	N/A	> 500%	254%
26700 Operation and Maintenance of Plant Services; Insurance	\$134,252	\$223,629	\$370,967	\$471,933	252%	111%	27%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$24,114	\$23,630	N/A	N/A	-2%
27010 Student Transportation; Service Area Direction	\$171,356	\$225,755	\$124,821	\$94,898	-45%	-58%	-24%
27100 Student Transportation; Vehicle Operation	\$657,949	\$843,507	\$991,356	\$857,760	30%	2%	-13%
27200 Student Transportation; Monitoring Services	\$33,735	\$62,599	\$74,774	\$68,197	102%	9%	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$353,464	\$358,829	\$571,540	\$541,001	53%	51%	-5%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$730,572	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
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Concord Community Schools (2270)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27500 Student Transportation; Insurance on Buses	\$77,250	\$36,485	\$43,375	\$47,658	-38%	31%	10%
27700 Student Transportation; Contracted Transportation Services	\$127,487	\$131,697	\$87,712	\$43,813	-66%	-67%	-50%
27900 Student Transportation; Other Student Transportation Services	\$66,627	\$31,753	\$37,254	\$68,823	3%	117%	85%
27910 Student Transportation; Bus Driver Training	\$0	\$824	\$30	\$186	N/A	-77%	> 500%
31100 Food Services Operations; Service Area Direction	\$151,690	\$232,864	\$328,944	\$324,144	114%	39%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$402,496	\$565,766	\$748,894	\$762,166	89%	35%	2%
31400 Food Services Operations; Food Purchases	\$961,879	\$1,098,055	\$1,310,367	\$1,286,374	34%	17%	-2%
Overhead and Operational Total	\$6,894,558	\$9,127,384	\$10,890,583	\$9,839,744	43%	8%	-10%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$257	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$89,095	\$52,987	\$70,563	\$64,655	-27%	22%	-8%
33300 Civic Services	\$0	\$83,632	\$89,675	\$90,764	N/A	9%	1%
33400 Athletic Coaches	\$252,313	\$320,873	\$356,317	\$349,847	39%	9%	-2%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$17,217	\$33,300	\$47,621	\$152,363	> 500%	358%	220%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$85,000	\$503,218	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$48,871	\$243,502	\$8,221	\$7,562	-85%	-97%	-8%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$213,414	\$3,318,252	\$310,856	\$714,992	235%	-78%	130%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$146,400	\$61,000	N/A	N/A	-58%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,539	\$75,361	\$5,359	\$511	-91%	-99%	-90%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$530,382	\$756,040	\$781,126	\$496,582	-6%	-34%	-36%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$432	\$36,838	\$76,192	\$160,543	> 500%	336%	111%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,665,095	\$963,759	\$539,060	\$517,584	-69%	-46%	-4%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$54,085	\$168,526	\$11,888	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$820,000	\$2,545,000	\$220,000	\$245,000	-70%	-90%	11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$325,000	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$18,450	\$314,937	\$178,404	\$193,253	> 500%	-39%	8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$196,986	\$410,428	\$0	\$13,313	-93%	-97%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$111,535	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,497,488	\$3,905,000	\$5,895,000	\$6,165,000	12%	58%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,403,750	\$3,572,500	\$3,312,500	N/A	136%	-7%
59100 Other Debt Services Obligations; Registrars Fee	\$23,965	\$20,758	\$63,112	\$46,597	94%	124%	-26%
Nonoperational Total	\$9,955,122	\$15,156,160	\$12,372,294	\$12,592,066	26%	-17%	2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$356,125	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,525,369	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$112,136	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,257,596	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,908	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$4,406,385	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$8,663,519	\$0	\$0	\$0	N/A	N/A	N/A